

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Barbara Zimmerman
DOCKET NO.: 04-23574.001-R-1
PARCEL NO.: 04-34-102-025-0000

The parties of record before the Property Tax Appeal Board are Barbara Zimmerman, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property is a 28-year old, one and one-half story frame dwelling containing 1,859 square feet of living area with a partial, unfinished basement, central air conditioning, and a two and one-half car garage. According to the appellant, the dwelling is a one-story dwelling containing 1,200 square feet of living area.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. On the appellant's map, two of the comparables are located in close proximity of the subject, and two are located approximately one mile from the subject. The comparables are one-story frame dwellings that are 76 to 85 years old. One comparable has a partial basement; one has an unfinished basement; and two do not have basements. One comparable has a fireplace. Photographs supplied by the appellant indicate that at least one comparable has a garage. The dwellings have living areas that contain 1,155 to 1,362 square feet, and their improvement assessments range from \$16.56 to \$19.31 per square foot. The subject property has an improvement assessment of \$27.27 per square foot based on 1,200 square feet of living area; however, no evidence in the record supports that square footage. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	8,040
IMPR.:	\$	32,727
TOTAL:	\$	40,767

Subject only to the State multiplier as applicable.

PTAB/BRW

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties. Two are located in the same tax block as the subject, and two are located in close proximity of the subject. The comparables are one-story frame dwellings that are 51 to 55 years old. Two comparables have partial, unfinished basements, and two do not have basements. One comparable has central air conditioning, and three have a fireplace. Each comparable has a garage, either one-car or two-car. The dwellings have living areas that contain 1,663 to 2,424 square feet, and improvement assessments that range from \$17.52 to \$18.07 per square foot. According to the board of review, the subject property has an improvement assessment of \$20.29 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties presented assessment data on a total of eight equity comparables. According to the property characteristic sheet for the subject provided by the board of review, the subject property is a one and one-half story dwelling with 1,859 square feet. According to the appellant, the dwelling contains 1,200 square feet. The best evidence available to resolve this is the property characteristic sheet for the subject property provided by the board of review and a photograph of the subject property provided by the appellant. Both appear to indicate that the subject property is a one and one-half story dwelling with 1,859 square feet of living area. Based upon this determination, the appellant's comparables differed significantly in design and size from the subject. In addition, the appellant's comparables differed significantly in age, and comparables one and four differed in location. The board of review's comparables differed significantly in age and design from the subject; comparable two differed in size; and comparables one and four also differed in

foundation. As a result, none of the comparables was truly similar to the subject property in age, location, and physical characteristics to provide clear and convincing evidence that the property was inequitably assessed. However, the Board notes that all comparables had improvement assessments ranging from \$16.56 to \$18.07 per square foot. The subject's \$17.60 per square foot improvement assessment is within that range and appears to be supported after considering differences in physical and location attributes.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence, and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.